

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Confirmation No. 5538
First Named Inventor..... Jizheng Xu
Assignee..... Microsoft Corporation
Group Art Unit 2621
Examiner David N Werner
Attorney's Docket No. MS1-1694US
Title: Enhancement Layer Transcoding of FineGranular Scalable Video Bitstreams

To: Commissioner for Patents
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Fees will be paid by credit card through the EFS Web; however the Commissioner is hereby authorized to charge any deficiency of fees and credit any overpayments to Deposit Account Number 12-0769.

Respectfully Submitted,

Dated: August 30, 2007

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